

County of Placer, California

Combining Statement of Cash Flows Internal Service Funds For the Fiscal Year Ended June 30, 2007 (amounts expressed in thousands)

	County Services	District Services	Self Insurance	Total
Cash Flows from Operating Activities				
Receipts from customers and users	\$ 21,659	\$ 6,071	\$ 10,705	\$ 38,435
Payments to suppliers	(12,942)	(1,571)	(4,681)	(19,194)
Payments to employees	(6,172)	(3,758)	(1,021)	(10,951)
Payments of judgements and claims	-	-	(6,422)	(6,422)
Net cash provided by (used in) operating activities	<u>2,545</u>	<u>742</u>	<u>(1,419)</u>	<u>1,868</u>
Cash Flows from Noncapital Financing Activities				
Increase in advances from other funds	-	1,455	-	1,455
Decrease in advances to other funds	-	(1,580)	-	(1,580)
Change in estimate - self insurance liability	-	-	154	154
Taxes and aid from other governments	96	-	-	96
Transfers in	560	-	976	1,536
Transfers out	(598)	(95)	(178)	(871)
Net cash provided by (used in) noncapital financing activities	<u>58</u>	<u>(220)</u>	<u>952</u>	<u>790</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of capital assets	(2,040)	(242)	-	(2,282)
Proceeds from sale of capital assets	-	-	-	-
Capital contributions	97	-	-	97
Net cash (used in) capital and related financing activities	<u>(1,943)</u>	<u>(242)</u>	<u>-</u>	<u>(2,185)</u>
Cash Flows from Investing Activities				
Interest received	<u>588</u>	<u>28</u>	<u>2,196</u>	<u>2,812</u>
Net increase in cash and cash equivalents	1,248	308	1,729	3,285
Cash and cash equivalents, beginning of year	10,800	801	38,382	49,983
Cash and cash equivalents, end of year	<u>\$ 12,048</u>	<u>\$ 1,109</u>	<u>\$ 40,111</u>	<u>\$ 53,268</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 834	\$ 528	\$ (1,661)	\$ (299)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation expense	1,917	185	-	2,102
Decrease in accounts receivable	9	4	-	13
(Increase) in inventories	(28)	-	-	(28)
(Increase) in prepaid items	(1)	-	(13)	(14)
Increase (decrease) in accounts payable and accrued liabilities	(237)	26	96	(115)
Increase (decrease) in compensated absences payable	51	(1)	5	55
Increase in self-insurance liability	-	-	154	154
Total adjustments	<u>1,711</u>	<u>214</u>	<u>242</u>	<u>2,167</u>
Net cash provided by (used in) operating activities	<u>\$ 2,545</u>	<u>\$ 742</u>	<u>\$ (1,419)</u>	<u>\$ 1,868</u>